



STATE OF MICHIGAN  
DEPARTMENT OF EDUCATION  
LANSING

RICK SNYDER  
GOVERNOR

BRIAN J. WHISTON  
STATE SUPERINTENDENT

**MEMORANDUM**

**DATE:** July 30, 2015

**TO:** Local and Intermediate School District Superintendents  
Public School Academy Directors, Business Managers, Directors of  
Transportation

**FROM:** Linda Forward *Linda Forward*  
Interim Deputy Superintendent, Education Services

**SUBJECT:** Special Education Actual Cost Report Form SE-4096 for the 2014-15  
School Year

This is to notify all local and intermediate school district (ISD) superintendents and public school academy (PSA) administrators that the Special Education Actual Cost Report, Form SE-4096 has been posted to the Michigan Department of Education, Office of Special Education web site at the link below.

[http://www.michigan.gov/mde/0,4615,7-140-6530\\_6598\\_8391-287357--,00.html](http://www.michigan.gov/mde/0,4615,7-140-6530_6598_8391-287357--,00.html)

The posting of this form replaces the traditional mailing of the form to all local and intermediate districts and PSAs. The form and related instructions are posted in both a PDF format as well as an electronic Excel version. All districts must obtain and complete the form to generate their Special Education Headlee Obligation payment under Section 51c of the State School Aid Act. ISDs must obtain and complete the form to generate their Special Education payment under Section 51 of the State School Aid act.

Local school districts and PSAs need to complete and return the form to their ISD by September 16, 2015. If the local school district or PSA did not operate any special education programs or services during the 2014-15 fiscal year, they need to simply check the box, sign the bottom of the form and return it to their ISD. The ISD will return its own report and those of its constituent local districts to the Michigan Department of Education, Office of Special Education by September 30, 2015.

Section 18 of the State School Aid Act imposes a state aid penalty for the failure to submit the Special Education Actual Cost Report by the September 30 deadline.

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Questions regarding the completion or filing of the SE-4096 Special Education Actual Cost Report should be directed to Dianne Easterling, Coordinator, Office of Special Education or Rene Richardson, Financial Analyst, Office of Special Education. Ms. Easterling and Ms. Richardson may be reached by calling Office of Special Education, Program Finance at (517) 241-1235, or by e-mail at [easterlingd@michigan.gov](mailto:easterlingd@michigan.gov) or [richardsonr2@michigan.gov](mailto:richardsonr2@michigan.gov).

cc: Michigan Education Alliance